IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 25TH JUNE 2007 / 4TH ASHADHA 1929

WP(C).No. 26535 of 2006(H)

PETITIONER:

MOTHER SUPERIOR,
MISSIONARIES OF MARY MEDIATRIX CONVENT,
MANIMALA.

BY ADV. SRI.PKM.HASSAN
SRI.FIROZ K.ROBIN

RESPONDENTS:
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1. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY, DEPARTMENT OF REVENUE,
GOVERNMENT OF KERALA, THIRUVANANTHAPURAM.

2. TAHASILDAR, CHANGANASSERY.

BY G.P. SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 25/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF SNOTICE DATED 1.1.2003 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

EXT.P2 TRUE COPY OF THE REPLY/OBJECTION DATED 10.1.20903 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3 TRUE COPY OF THE LETTER DATED 5.2.2003 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P4 TRUE COPY OF THE ASSESSMENT ORDER DATED 11.2.2003 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

EXT.P5 TRUE COPY OF THE NOTICE OF DEMAND DATED 11.2.2003 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

EXT.P6 TRUE COPY OF THE JUDGMENT DATED 11.4.2003 IN OP 13425 OF 2003 BY THIS HON'BLE COURT.

EXT.P7 TRUE COPY OF THE ORDER DATED 13.9.2006 PASSED BY THE FIRST RESPONDENT.

RESPONDENTS' EXHIBITS: NIL

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26535 OF 2006

Dated this the 25th day of June, 2007

JUDGMENT

Building tax exemption is claimed for the building involved as one used for religious purpose. Since the building involved is admittedly a convent which is used for residence by nuns, W.P. is allowed declaring exemption for building and by vacating Ext.P7 order and all orders demanding building tax in respect of the building.

(C.N.RAMACHANDRAN NAIR)
Judge